

TABLE 2
Personal Income Tax
PERSONAL AND DEPENDENT EXEMPTIONS
AND STANDARD DEDUCTIONS
Taxable Years 1935-1998

Type	Taxable Year							
	1935-38	1939-42	1943-44 ^a	1945-48 ^b	1949-52 ^c	1953-58 ^d	1959-63 ^e	1964-66 ^f
I. Personal Exemptions								
a. Married Filing Joint and Surviving Spouse	\$ 2,500	\$ 2,500	\$ 3,500	\$ 4,500	\$ 3,500	\$ 3,500	\$ 3,000	\$ 3,000
b. Married Filing Separate	1,250	1,250	1,750	2,250	1,750	1,750	1,500	1,500
c. Single	1,000	1,000	2,000	3,000	2,000	2,000	1,500	1,500
d. Head of Household (Unmarried)	2,500	2,500	3,500	4,500	3,500	3,500	3,000	3,000
e. Blind (Additional)	-	-	-	-	500	500	600	600
f. Senior (Additional)	-	-	-	-	-	-	-	-
g. Estates	1,000	1,000	1,500	1,500	1,000	1,000	1,000	1,000
h. Trusts	1,000	100	100	100	100	100	100	100
II. Dependent Exemption	400	400	400	400	400	400	600	600
III. Standard Deductions								
a. Married Filing Joint and Surviving Spouse	-	-	-	-	-	-	-	\$ 1,000
1. Adjusted Gross Income of \$5,000 or more	-	-	-	\$ 300	\$ 300	-	10.0%	-
2. Adjusted Gross Income of \$10,000 or more	-	-	-	-	-	\$ 600	\$ 1,000	-
3. Adjusted Gross Income less than \$5,000	-	-	-	6.0%	6.0%	-	-	-
4. Adjusted Gross Income less than \$10,000	-	-	-	-	-	6.0%	10.0%	-
b. Head of Household (Unmarried)	-	-	-	-	-	-	-	\$ 1,000
1. Adjusted Gross Income of \$5,000 or more	-	-	-	\$ 300	\$ 300	\$ 300	\$ 500	-
2. Adjusted Gross Income less than \$5,000	-	-	-	6.0%	6.0%	6.0%	10.0%	-
c. Single and Married Filing Separate	-	-	-	-	-	-	-	\$ 500
1. Adjusted Gross Income of \$5,000 or more	-	-	-	\$ 300	\$ 300	\$ 300	\$ 500	-
2. Adjusted Gross Income less than \$5,000	-	-	-	6.0%	6.0%	6.0%	10.0%	-

Type	Taxable Year							
	1967 ^g	1968-77 ^{h,j}	1978 ^{h,j}	1979-86 ^{h,j}	1987-92 ^{i,j}	1993 ^j	1994 ^j	1995 ^j
I. Personal Exemptions								
a. Married Filing Joint and Surviving Spouse	\$ 50	\$ 50	\$ 200	\$ 50	\$ 102	\$ 128	\$ 130	\$ 132
b. Married Filing Separate	25	25	100	25	51	64	65	66
c. Single	25	25	100	25	51	64	65	66
d. Head of Household (Unmarried)	50	50	200	50	102	64	65	66
e. Blind (Additional)	8	8	8	8	51	64	65	66
f. Senior (Additional)	-	-	-	-	51	64	65	66
g. Estates	10	10	10	10	10	10	10	10
h. Trusts	1	1	1	1	1	1	1	1
II. Dependent Exemption	8	8	8	8	51	64	65	66
III. Standard Deductions								
a. Married Filing Joint and Surviving Spouse	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 3,760	\$ 4,804	\$ 4,862	\$ 4,974
b. Head of Household (Unmarried)	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 3,760	\$ 4,804	\$ 4,862	\$ 4,974
c. Single and Married Filing Separate	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,880	\$ 2,402	\$ 2,431	\$ 2,487

Type	Taxable Year		
	1996 ^j	1997 ^j	1998 ^j
I. Personal Exemptions			
a. Married Filing Joint and Surviving Spouse	\$ 134	\$ 136	\$ 140
b. Married Filing Separate	67	68	70
c. Single	67	68	70
d. Head of Household (Unmarried)	67	68	70
e. Blind (Additional)	67	68	70
f. Senior (Additional)	67	68	70
g. Estates	10	10	10
h. Trusts	1	1	1
II. Dependent Exemption	67	68	253
III. Standard Deductions			
a. Married Filing Joint and Surviving Spouse	\$ 5,054	\$ 5,166	\$ 5,284
b. Head of Household (Unmarried)	\$ 5,054	\$ 5,166	\$ 5,284
c. Single and Married Filing Separate	\$ 2,527	\$ 2,583	\$ 2,642

Footnotes follow this section.